

*Allstate Ins. Co., et al. v. Avetisyan, et al.***Exhibit 23 - Payments Made to Medical Equipments Service, Inc.**

| <b>Claim Number</b> | <b>Patient Initials</b> | <b>Check Number</b> | <b>Amount</b> | <b>Payee</b>                   | <b>Post Date</b> | <b>Plaintiff</b>                        |
|---------------------|-------------------------|---------------------|---------------|--------------------------------|------------------|---|
| 143579688           | I.S.                    | 612206699           | \$1,108.30    | Medical Equipments Service Inc | 5/23/2011        | Allstate Insurance Co.                  |
| 170506975           | G.R.                    | 141253035           | \$563.43      | Medical Equipments Service Inc | 11/4/2013        | Allstate Insurance Co.                  |
| 170506975           | J.R.                    | 611875196           | \$409.00      | Medical Equipments Service Inc | 11/12/2010       | Allstate Insurance Co.                  |
| 171999310           | A.N.                    | 611878540           | \$409.00      | Medical Equipments Service Inc | 11/15/2010       | Allstate Property and Casualty Ins. Co. |
| 171999310           | A.N.                    | 612009110           | \$1,154.00    | Medical Equipments Service Inc | 1/27/2011        | Allstate Property and Casualty Ins. Co. |
| 172582990           | F.T.                    | 611869498           | \$409.00      | Medical Equipments Service Inc | 11/10/2010       | Allstate Property and Casualty Ins. Co. |
| 172910234           | J.C.                    | 611900446           | \$409.00      | Medical Equipments Service Inc | 11/26/2010       | Allstate Property and Casualty Ins. Co. |
| 173582453           | J.D.                    | 611968079           | \$409.00      | Medical Equipments Service Inc | 1/4/2011         | Allstate Property and Casualty Ins. Co. |
| 174776393           | S.K.S.                  | 611858987           | \$117.93      | Medical Equipments Service Inc | 11/4/2010        | Allstate Property and Casualty Ins. Co. |
| 174776393           | S.K.S.                  | 120977529           | \$2,590.41    | Medical Equipments Service Inc | 11/29/2013       | Allstate Property and Casualty Ins. Co. |
| 175607126           | M.P.                    | 640694542           | \$401.43      | Medical Equipments Service Inc | 11/15/2010       | Allstate Indemnity Co.                  |
| 175607126           | M.P.                    | 640706251           | \$409.00      | Medical Equipments Service Inc | 12/6/2010        | Allstate Indemnity Co.                  |
| 175607126           | M.P.                    | 640706248           | \$1,145.70    | Medical Equipments Service Inc | 12/6/2010        | Allstate Indemnity Co.                  |
| 175666189           | M.J.                    | 117618622           | \$1,769.32    | Medical Equipments Service Inc | 8/22/2011        | Allstate Property and Casualty Ins. Co. |
| 175786946           | W.C.                    | 611849571           | \$22.04       | Medical Equipments Service Inc | 10/29/2010       | Allstate Property and Casualty Ins. Co. |
| 175786946           | W.C.                    | 611849572           | \$740.43      | Medical Equipments Service Inc | 10/29/2010       | Allstate Property and Casualty Ins. Co. |
| 175786946           | W.C.                    | 611923978           | \$407.00      | Medical Equipments Service Inc | 12/9/2010        | Allstate Property and Casualty Ins. Co. |
| 175786946           | W.C.                    | 611923979           | \$409.00      | Medical Equipments Service Inc | 12/9/2010        | Allstate Property and Casualty Ins. Co. |
| 175786946           | W.C.                    | 127674407           | \$191.67      | Medical Equipments Service Inc | 1/3/2012         | Allstate Property and Casualty Ins. Co. |
| 175821610           | A.S.                    | 611872274           | \$568.43      | Medical Equipments Service Inc | 11/11/2010       | Allstate Insurance Co.                  |
| 175821610           | A.S.                    | 117618623           | \$1,756.82    | Medical Equipments Service Inc | 8/22/2011        | Allstate Insurance Co.                  |
| 175821610           | D.S.                    | 611872275           | \$498.43      | Medical Equipments Service Inc | 11/11/2010       | Allstate Insurance Co.                  |
| 175821610           | D.S.                    | 171003353           | \$1,750.56    | Medical Equipments Service Inc | 9/16/2011        | Allstate Insurance Co.                  |
| 176004307           | C.F.                    | 611898923           | \$497.43      | Medical Equipments Service Inc | 11/24/2010       | Allstate Insurance Co.                  |
| 176004307           | C.F.                    | 117618624           | \$1,750.56    | Medical Equipments Service Inc | 8/22/2011        | Allstate Insurance Co.                  |
| 176294940           | G.M.J.                  | 611919160           | \$409.00      | Medical Equipments Service Inc | 12/7/2010        | Allstate Insurance Co.                  |
| 176294940           | G.M.J.                  | 611919161           | \$1,154.00    | Medical Equipments Service Inc | 12/7/2010        | Allstate Insurance Co.                  |
| 176588903           | R.G.                    | 611943536           | \$409.00      | Medical Equipments Service Inc | 12/21/2010       | Allstate Insurance Co.                  |
| 176775559           | V.K.                    | 611877232           | \$189.00      | Medical Equipments Service Inc | 11/15/2010       | Allstate Insurance Co.                  |
| 176775559           | V.K.                    | 611877233           | \$498.43      | Medical Equipments Service Inc | 11/15/2010       | Allstate Insurance Co.                  |

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|---------------------|-------------------------|---------------------|---------------|--------------------------------|------------------|---|
| 176775559           | V.K.                    | 611968535           | \$409.00      | Medical Equipments Service Inc | 1/4/2011         | Allstate Insurance Co.                  |
| 176775559           | V.K.                    | 611968536           | \$1,113.91    | Medical Equipments Service Inc | 1/4/2011         | Allstate Insurance Co.                  |
| 177098208           | T.U.                    | 611876579           | \$189.00      | Medical Equipments Service Inc | 11/15/2010       | Allstate Property and Casualty Ins. Co. |
| 177098208           | T.U.                    | 611876585           | \$498.43      | Medical Equipments Service Inc | 11/15/2010       | Allstate Property and Casualty Ins. Co. |
| 177098208           | T.U.                    | 611943589           | \$1,154.00    | Medical Equipments Service Inc | 12/21/2010       | Allstate Property and Casualty Ins. Co. |
| 177098208           | T.U.                    | 612018478           | \$409.00      | Medical Equipments Service Inc | 2/2/2011         | Allstate Property and Casualty Ins. Co. |
| 177192713           | T.B.                    | 611986400           | \$409.00      | Medical Equipments Service Inc | 1/14/2011        | Allstate Property and Casualty Ins. Co. |
| 177261377           | M.A.                    | 611843337           | \$498.43      | Medical Equipments Service Inc | 10/26/2010       | Allstate Property and Casualty Ins. Co. |
| 177382405           | R.N.                    | 611941457           | \$189.00      | Medical Equipments Service Inc | 12/20/2010       | Allstate Property and Casualty Ins. Co. |
| 177382405           | R.N.                    | 611941458           | \$498.43      | Medical Equipments Service Inc | 12/20/2010       | Allstate Property and Casualty Ins. Co. |
| 177382405           | R.N.                    | 611974859           | \$1,154.00    | Medical Equipments Service Inc | 1/7/2011         | Allstate Property and Casualty Ins. Co. |
| 177382405           | R.N.                    | 611978006           | \$409.00      | Medical Equipments Service Inc | 1/10/2011        | Allstate Property and Casualty Ins. Co. |
| 177557238           | D.B.                    | 611868051           | \$716.87      | Medical Equipments Service Inc | 11/9/2010        | Allstate Property and Casualty Ins. Co. |
| 177557238           | D.B.                    | 611916645           | \$409.00      | Medical Equipments Service Inc | 12/6/2010        | Allstate Property and Casualty Ins. Co. |
| 177557238           | D.B.                    | 611916646           | \$1,154.00    | Medical Equipments Service Inc | 12/6/2010        | Allstate Property and Casualty Ins. Co. |
| 177596326           | G.H.                    | 611895624           | \$841.87      | Medical Equipments Service Inc | 11/23/2010       | Allstate Property and Casualty Ins. Co. |
| 178133112           | D.K.                    | 611877721           | \$401.43      | Medical Equipments Service Inc | 11/15/2010       | Allstate Property and Casualty Ins. Co. |
| 178217030           | F.A.                    | 611856226           | \$447.87      | Medical Equipments Service Inc | 11/2/2010        | Allstate Property and Casualty Ins. Co. |
| 178217030           | F.A.                    | 611914560           | \$205.00      | Medical Equipments Service Inc | 12/6/2010        | Allstate Property and Casualty Ins. Co. |
| 178217030           | F.A.                    | 127917589           | \$1,234.54    | Medical Equipments Service Inc | 11/5/2013        | Allstate Property and Casualty Ins. Co. |
| 178217030           | Y.R.                    | 611857833           | \$351.30      | Medical Equipments Service Inc | 11/3/2010        | Allstate Property and Casualty Ins. Co. |
| 178217030           | Y.R.                    | 120932375           | \$160.81      | Medical Equipments Service Inc | 7/22/2013        | Allstate Property and Casualty Ins. Co. |
| 178224192           | R.B.                    | 195032261           | \$1,240.64    | Medical Equipments Service Inc | 7/2/2013         | Allstate Insurance Co.                  |
| 178656351           | M.S.                    | 611883756           | \$96.00       | Medical Equipments Service Inc | 11/17/2010       | Allstate Property and Casualty Ins. Co. |
| 178656351           | M.S.                    | 611884972           | \$498.43      | Medical Equipments Service Inc | 11/18/2010       | Allstate Property and Casualty Ins. Co. |
| 178723474           | C.S.                    | 611949149           | \$56.93       | Medical Equipments Service Inc | 12/23/2010       | Allstate Insurance Co.                  |
| 179363502           | J.W.                    | 611963650           | \$544.87      | Medical Equipments Service Inc | 1/3/2011         | Allstate Insurance Co.                  |
| 179363502           | L.L.                    | 611960512           | \$142.44      | Medical Equipments Service Inc | 1/3/2011         | Allstate Insurance Co.                  |
| 179363502           | L.L.                    | 611960513           | \$498.43      | Medical Equipments Service Inc | 1/3/2011         | Allstate Insurance Co.                  |
| 179368436           | A.S.                    | 611936018           | \$620.87      | Medical Equipments Service Inc | 12/16/2010       | Allstate Insurance Co.                  |

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|---------------------|-------------------------|---------------------|---------------|--------------------------------|------------------|---|
| 179588973           | R.H.                    | 611959601           | \$189.00      | Medical Equipments Service Inc | 12/30/2010       | Allstate Property and Casualty Ins. Co. |
| 179588973           | R.H.                    | 611959602           | \$498.43      | Medical Equipments Service Inc | 12/30/2010       | Allstate Property and Casualty Ins. Co. |
| 179588973           | R.H.                    | 131009732           | \$2,259.06    | Medical Equipments Service Inc | 11/7/2013        | Allstate Property and Casualty Ins. Co. |
| 179623540           | M.K.                    | 611932531           | \$498.43      | Medical Equipments Service Inc | 12/14/2010       | Allstate Insurance Co.                  |
| 179623540           | M.K.                    | 107991404           | \$1,636.71    | Medical Equipments Service Inc | 5/6/2014         | Allstate Insurance Co.                  |
| 179946446           | N.D.                    | 611991229           | \$409.00      | Medical Equipments Service Inc | 1/18/2011        | Allstate Insurance Co.                  |
| 179946446           | N.D.                    | 611991230           | \$1,154.00    | Medical Equipments Service Inc | 1/18/2011        | Allstate Insurance Co.                  |
| 179998461           | N.S.                    | 612015651           | \$544.87      | Medical Equipments Service Inc | 2/1/2011         | Allstate Insurance Co.                  |
| 180003725           | A.J.                    | 612137145           | \$409.00      | Medical Equipments Service Inc | 4/12/2011        | Allstate Property and Casualty Ins. Co. |
| 180092587           | N.P.                    | 612091341           | \$477.50      | Medical Equipments Service Inc | 3/16/2011        | Allstate Property and Casualty Ins. Co. |
| 180104977           | I.H.                    | 187951113           | \$751.93      | Medical Equipments Service Inc | 12/20/2011       | Allstate Insurance Co.                  |
| 180186009           | N.C.                    | 611988433           | \$664.43      | Medical Equipments Service Inc | 1/17/2011        | Allstate Property and Casualty Ins. Co. |
| 180186009           | N.C.                    | 611992185           | \$1,563.00    | Medical Equipments Service Inc | 1/18/2011        | Allstate Property and Casualty Ins. Co. |
| 180376626           | R.L.                    | 611953118           | \$192.93      | Medical Equipments Service Inc | 12/28/2010       | Allstate Insurance Co.                  |
| 180376626           | R.L.                    | 612006661           | \$407.00      | Medical Equipments Service Inc | 1/26/2011        | Allstate Insurance Co.                  |
| 180554271           | A.Z.                    | 681546051           | \$1,154.00    | Medical Equipments Service Inc | 2/17/2011        | Allstate Property and Casualty Ins. Co. |
| 180554271           | A.Z.                    | 681546054           | \$409.00      | Medical Equipments Service Inc | 2/17/2011        | Allstate Property and Casualty Ins. Co. |
| 180828915           | C.B.                    | 611990519           | \$409.00      | Medical Equipments Service Inc | 1/18/2011        | Allstate Property and Casualty Ins. Co. |
| 180828915           | C.B.                    | 611990520           | \$1,154.00    | Medical Equipments Service Inc | 1/18/2011        | Allstate Property and Casualty Ins. Co. |
| 180828915           | Z.S.                    | 611991846           | \$409.00      | Medical Equipments Service Inc | 1/18/2011        | Allstate Property and Casualty Ins. Co. |
| 180828915           | Z.S.                    | 611991847           | \$1,154.00    | Medical Equipments Service Inc | 1/18/2011        | Allstate Property and Casualty Ins. Co. |
| 180908246           | R.K.                    | 612053031           | \$409.00      | Medical Equipments Service Inc | 2/23/2011        | Allstate Insurance Co.                  |
| 181135013           | T.R.                    | 611997984           | \$189.00      | Medical Equipments Service Inc | 1/21/2011        | Allstate Property and Casualty Ins. Co. |
| 181135013           | T.R.                    | 612000250           | \$390.43      | Medical Equipments Service Inc | 1/24/2011        | Allstate Property and Casualty Ins. Co. |
| 181135013           | T.R.                    | 612058967           | \$409.00      | Medical Equipments Service Inc | 2/28/2011        | Allstate Property and Casualty Ins. Co. |
| 181135013           | T.R.                    | 612058968           | \$1,154.00    | Medical Equipments Service Inc | 2/28/2011        | Allstate Property and Casualty Ins. Co. |
| 181135013           | T.R.                    | 612069205           | \$108.00      | Medical Equipments Service Inc | 3/4/2011         | Allstate Property and Casualty Ins. Co. |
| 181234493           | L.B.                    | 611964191           | \$117.93      | Medical Equipments Service Inc | 1/3/2011         | Allstate Property and Casualty Ins. Co. |
| 181234493           | L.B.                    | 612059927           | \$409.00      | Medical Equipments Service Inc | 2/28/2011        | Allstate Property and Casualty Ins. Co. |
| 181234493           | L.B.                    | 612059930           | \$1,154.00    | Medical Equipments Service Inc | 2/28/2011        | Allstate Property and Casualty Ins. Co. |

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|---------------------|-------------------------|---------------------|---------------|--------------------------------|------------------|---|
| 181236357           | R.M.                    | 612063874           | \$409.00      | Medical Equipments Service Inc | 3/1/2011         | Allstate Property and Casualty Ins. Co. |
| 181518341           | D.S.                    | 612003021           | \$498.43      | Medical Equipments Service Inc | 1/25/2011        | Allstate Insurance Co.                  |
| 181648964           | C.M.                    | 611976870           | \$205.50      | Medical Equipments Service Inc | 1/10/2011        | Allstate Property and Casualty Ins. Co. |
| 181648964           | C.M.                    | 611976872           | \$419.37      | Medical Equipments Service Inc | 1/10/2011        | Allstate Property and Casualty Ins. Co. |
| 181648964           | C.M.                    | 612054863           | \$1,108.00    | Medical Equipments Service Inc | 2/24/2011        | Allstate Property and Casualty Ins. Co. |
| 181648964           | C.M.                    | 612068367           | \$409.00      | Medical Equipments Service Inc | 3/3/2011         | Allstate Property and Casualty Ins. Co. |
| 181648964           | M.T.                    | 611976869           | \$205.50      | Medical Equipments Service Inc | 1/10/2011        | Allstate Property and Casualty Ins. Co. |
| 181648964           | M.T.                    | 611976873           | \$292.93      | Medical Equipments Service Inc | 1/10/2011        | Allstate Property and Casualty Ins. Co. |
| 181648964           | M.T.                    | 612088694           | \$409.00      | Medical Equipments Service Inc | 3/15/2011        | Allstate Property and Casualty Ins. Co. |
| 181648964           | M.T.                    | 141377463           | \$724.20      | Medical Equipments Service Inc | 10/13/2014       | Allstate Property and Casualty Ins. Co. |
| 181677287           | D.P.                    | 612003483           | \$498.43      | Medical Equipments Service Inc | 1/25/2011        | Allstate Insurance Co.                  |
| 181677287           | F.P.                    | 611996517           | \$498.43      | Medical Equipments Service Inc | 1/20/2011        | Allstate Insurance Co.                  |
| 181698282           | D.G.                    | 640719936           | \$594.43      | Medical Equipments Service Inc | 12/30/2010       | Allstate Indemnity Co.                  |
| 181698282           | D.G.                    | 134852736           | \$2,145.48    | Medical Equipments Service Inc | 6/5/2013         | Allstate Indemnity Co.                  |
| 182537175           | F.M.                    | 611980148           | \$481.43      | Medical Equipments Service Inc | 1/11/2011        | Allstate Property and Casualty Ins. Co. |
| 182537175           | F.M.                    | 137941383           | \$2,426.82    | Medical Equipments Service Inc | 12/17/2013       | Allstate Property and Casualty Ins. Co. |
| 183042258           | T.P.                    | 612058172           | \$205.00      | Medical Equipments Service Inc | 2/25/2011        | Allstate Property and Casualty Ins. Co. |
| 183042258           | T.P.                    | 104937841           | \$1,951.90    | Medical Equipments Service Inc | 9/23/2013        | Allstate Property and Casualty Ins. Co. |
| 183220292           | E.S.                    | 611947038           | \$398.74      | Medical Equipments Service Inc | 12/22/2010       | Allstate Insurance Co.                  |
| 183220292           | E.S.                    | 612048262           | \$205.00      | Medical Equipments Service Inc | 2/21/2011        | Allstate Insurance Co.                  |
| 183220292           | E.S.                    | 175077038           | \$1,769.02    | Medical Equipments Service Inc | 8/6/2013         | Allstate Insurance Co.                  |
| 183384130           | M.M.                    | 612039452           | \$22.04       | Medical Equipments Service Inc | 2/15/2011        | Allstate Property and Casualty Ins. Co. |
| 183384130           | M.M.                    | 612039453           | \$498.43      | Medical Equipments Service Inc | 2/15/2011        | Allstate Property and Casualty Ins. Co. |
| 183384130           | M.M.                    | 198100934           | \$1,312.29    | Medical Equipments Service Inc | 4/29/2013        | Allstate Property and Casualty Ins. Co. |
| 187754972           | S.I.                    | 611975981           | \$498.43      | Medical Equipments Service Inc | 1/7/2011         | Allstate Property and Casualty Ins. Co. |
| 187754972           | S.I.                    | 148574387           | \$3,676.18    | Medical Equipments Service Inc | 10/20/2016       | Allstate Property and Casualty Ins. Co. |
| 188630404           | V.M.                    | 612048295           | \$498.43      | Medical Equipments Service Inc | 2/21/2011        | Allstate Property and Casualty Ins. Co. |
| 188630404           | V.M.                    | 612116551           | \$409.00      | Medical Equipments Service Inc | 3/30/2011        | Allstate Property and Casualty Ins. Co. |
| 188630404           | V.M.                    | 612117010           | \$1,154.00    | Medical Equipments Service Inc | 3/31/2011        | Allstate Property and Casualty Ins. Co. |
| 189290117           | E.S.                    | 612134491           | \$596.69      | Medical Equipments Service Inc | 4/11/2011        | Allstate Property and Casualty Ins. Co. |



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|---------------------|-------------------------|---------------------|---------------|--------------------------------|------------------|---|
| 189290117           | E.S.                    | 612198639           | \$1,517.00    | Medical Equipments Service Inc | 5/19/2011        | Allstate Property and Casualty Ins. Co. |
| 189690786           | M.C.                    | 612130436           | \$450.69      | Medical Equipments Service Inc | 4/7/2011         | Allstate Property and Casualty Ins. Co. |
| 189690786           | M.C.                    | 178581398           | \$3,480.28    | Medical Equipments Service Inc | 11/21/2016       | Allstate Property and Casualty Ins. Co. |
| 192214970           | I.A.                    | 612170197           | \$117.93      | Medical Equipments Service Inc | 4/29/2011        | Allstate Property and Casualty Ins. Co. |
| 194415873           | V.A.                    | 612204501           | \$450.69      | Medical Equipments Service Inc | 5/23/2011        | Allstate Property and Casualty Ins. Co. |
| 194415873           | V.A.                    | 612256244           | \$205.00      | Medical Equipments Service Inc | 6/23/2011        | Allstate Property and Casualty Ins. Co. |
| 194537783           | K.M.                    | 612203452           | \$671.13      | Medical Equipments Service Inc | 5/21/2011        | Allstate Insurance Co.                  |
| 195862255           | S.P.                    | 612230584           | \$1,154.00    | Medical Equipments Service Inc | 6/8/2011         | Allstate Property and Casualty Ins. Co. |
| 195862255           | S.P.                    | 612230585           | \$409.00      | Medical Equipments Service Inc | 6/8/2011         | Allstate Property and Casualty Ins. Co. |
| 196461891           | A.K.                    | 612209292           | \$20.93       | Medical Equipments Service Inc | 5/25/2011        | Allstate Property and Casualty Ins. Co. |
| 196461891           | A.K.                    | 612307427           | \$1,108.00    | Medical Equipments Service Inc | 7/28/2011        | Allstate Property and Casualty Ins. Co. |
| 196461891           | A.K.                    | 612307428           | \$409.00      | Medical Equipments Service Inc | 7/28/2011        | Allstate Property and Casualty Ins. Co. |
| 196461891           | A.K.                    | 131111580           | \$731.32      | Medical Equipments Service Inc | 9/12/2014        | Allstate Property and Casualty Ins. Co. |
| 196461891           | F.I.                    | 612197302           | \$450.69      | Medical Equipments Service Inc | 5/18/2011        | Allstate Property and Casualty Ins. Co. |
| 196461891           | F.I.                    | 612307425           | \$409.00      | Medical Equipments Service Inc | 7/28/2011        | Allstate Property and Casualty Ins. Co. |
| 196461891           | F.I.                    | 612307426           | \$1,108.00    | Medical Equipments Service Inc | 7/28/2011        | Allstate Property and Casualty Ins. Co. |
| 197780455           | S.P.                    | 612192028           | \$342.69      | Medical Equipments Service Inc | 5/13/2011        | Allstate Property and Casualty Ins. Co. |
| 362861601           | Y.A.                    | 613955414           | \$337.00      | Medical Equipments Service Inc | 7/30/2015        | Allstate Fire and Casualty Ins. Co.     |
| 363380940           | W.B.                    | 613962119           | \$337.00      | Medical Equipments Service Inc | 8/6/2015         | Allstate Fire and Casualty Ins. Co.     |
| 369158142           | P.L.N.                  | 613972772           | \$337.00      | Medical Equipments Service Inc | 8/19/2015        | Allstate Fire and Casualty Ins. Co.     |
| 370811663           | K.B.                    | 613965159           | \$337.00      | Medical Equipments Service Inc | 8/11/2015        | Allstate Insurance Co.                  |
| 375170644           | L.A.                    | 614023617           | \$337.00      | Medical Equipments Service Inc | 10/13/2015       | Allstate Property and Casualty Ins. Co. |
| 375170644           | M.R.                    | 614023630           | \$337.00      | Medical Equipments Service Inc | 10/13/2015       | Allstate Property and Casualty Ins. Co. |
| 376459327           | R.G.                    | 614107863           | \$354.07      | Medical Equipments Service Inc | 1/11/2016        | Allstate Fire and Casualty Ins. Co.     |
| 377476239           | L.C.                    | 614035710           | \$337.00      | Medical Equipments Service Inc | 10/26/2015       | Allstate Fire and Casualty Ins. Co.     |
| 378261168           | T.P.                    | 614074844           | \$409.00      | Medical Equipments Service Inc | 12/8/2015        | Allstate Property and Casualty Ins. Co. |
| 384873782           | N.R.                    | 641946376           | \$474.71      | Medical Equipments Service Inc | 9/22/2016        | Allstate Fire and Casualty Ins. Co.     |
| 384873782           | N.R.                    | 641950425           | \$595.11      | Medical Equipments Service Inc | 9/28/2016        | Allstate Fire and Casualty Ins. Co.     |
| 385015565           | E.S.                    | 614124221           | \$409.00      | Medical Equipments Service Inc | 1/28/2016        | Allstate Fire and Casualty Ins. Co.     |
| 385891956           | K.W.                    | 614224474           | \$409.00      | Medical Equipments Service Inc | 5/6/2016         | Allstate Fire and Casualty Ins. Co.     |

*Allstate Ins. Co., et al. v. Avetisyan, et al.***Exhibit 23 - Payments Made to Medical Equipments Service, Inc.**

| <b>Claim Number</b> | <b>Patient Initials</b> | <b>Check Number</b> | <b>Amount</b> | <b>Payee</b>                   | <b>Post Date</b> | <b>Plaintiff</b>                        |
|---------------------|-------------------------|---------------------|---------------|--------------------------------|------------------|---|
| 385976824           | P.D.                    | 614110267           | \$409.00      | Medical Equipments Service Inc | 1/13/2016        | Allstate Insurance Co.                  |
| 388846479           | S.L.                    | 614181298           | \$409.00      | Medical Equipments Service Inc | 3/25/2016        | Allstate Fire and Casualty Ins. Co.     |
| 391445368           | B.C.                    | 614148786           | \$409.00      | Medical Equipments Service Inc | 2/23/2016        | Allstate Fire and Casualty Ins. Co.     |
| 391537313           | J.C.                    | 614144354           | \$409.00      | Medical Equipments Service Inc | 2/18/2016        | Allstate Fire and Casualty Ins. Co.     |
| 397246497           | S.M.                    | 614326355           | \$416.09      | Medical Equipments Service Inc | 8/25/2016        | Allstate Fire and Casualty Ins. Co.     |
| 399045079           | S.P.                    | 641901799           | \$420.18      | Medical Equipments Service Inc | 7/7/2016         | Allstate Indemnity Co.                  |
| 404014201           | E.R.                    | 614261844           | \$409.00      | Medical Equipments Service Inc | 6/15/2016        | Allstate Fire and Casualty Ins. Co.     |
| 404324402           | S.L.                    | 614218796           | \$409.00      | Medical Equipments Service Inc | 5/2/2016         | Allstate Fire and Casualty Ins. Co.     |
| 404324402           | S.L.                    | 614224616           | \$502.63      | Medical Equipments Service Inc | 5/6/2016         | Allstate Fire and Casualty Ins. Co.     |
| 405235540           | K.W.                    | 614251732           | \$409.00      | Medical Equipments Service Inc | 6/6/2016         | Allstate Insurance Co.                  |
| 405581117           | C.K.                    | 614228941           | \$409.00      | Medical Equipments Service Inc | 5/11/2016        | Allstate Fire and Casualty Ins. Co.     |
| 407146448           | M.J.                    | 614282265           | \$409.00      | Medical Equipments Service Inc | 7/8/2016         | Allstate Insurance Co.                  |
| 409288560           | K.G.                    | 614308077           | \$409.00      | Medical Equipments Service Inc | 8/5/2016         | Allstate Insurance Co.                  |
| 427157185           | N.O.                    | 642039196           | \$502.63      | Medical Equipments Service Inc | 2/27/2017        | Allstate Fire and Casualty Ins. Co.     |
| 430320846           | E.V.                    | 614501001           | \$1,185.19    | Medical Equipments Service Inc | 2/24/2017        | Allstate Property and Casualty Ins. Co. |
| 433226065           | F.F.                    | 614479977           | \$409.00      | Medical Equipments Service Inc | 2/3/2017         | Allstate Insurance Co.                  |
| 435703822           | A.P.                    | 614465950           | \$915.06      | Medical Equipments Service Inc | 1/20/2017        | Allstate Property and Casualty Ins. Co. |
| 436218143           | J.C.                    | 614473147           | \$662.52      | Medical Equipments Service Inc | 1/27/2017        | Allstate Indemnity Co.                  |
| 998183858           | N.T.                    | 614477748           | \$818.13      | Medical Equipments Service Inc | 2/2/2017         | Allstate Insurance Co.                  |